



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **Margaret J. Partlow** Date Reviewed: **September 27, 2000**

Ancillary Document being reviewed (provide number and title): **ETA 322.08.113/173 Materials used in welding processes.**

Date last Issued: **October 20, 1967**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-173 Installing, Cleaning, Repairing or Otherwise Altering or Improving Personal Property of Consumers**

Purpose of the document: **To explain that sales to manufacturers or repairmen of oxygen and acetylene, used in welding or cutting to produce the intense heat necessary to melt the base metal, are retail sales upon which the Retail Sales Tax must be collected by the vendor, because the gases are entirely consumed in the welding process and do not in any sense become component parts of the repair job or the manufactured article.**

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

x

Briefly explain your recommendation:

This ETA provides useful information and a level of detail not presently contained in the rule. Incorporating this document into Rule 173 would assist taxpayers by reducing the number of documents necessary for them to research in order to determine their tax-reporting responsibilities.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____